

INDEX

ADMINISTRATION OF ESTATES. See **Executors and Administrators.**

ADMINISTRATIVE AGENCIES.

1. *Function.* Differentiation of functions of judicial and administrative processes. *Communications Comm'n v. Pottsville Broadcasting Co.*, 134.

2. *Control.* Validity of Act of Congress authorizing Employees Compensation Commission to review award which had become final. *Paramino Lumber Co. v. Marshall*, 370.

ADMIRALTY. See **Constitutional Law**, I, 2; **Labor Relations Act**, 5; **Workmen's Compensation**, 1-2.

AGENTS. See **Corporations**; **Eminent Domain**; **United States**, 7-8.

AGRICULTURAL CORPORATIONS. See **Puerto Rico**, 1.

ALIMONY. See **Divorce**, 1-2; **Taxation**, II, 3.

ALLOCATION. See **Waters**, 1-2.

ALLOWANCE. See **Bankruptcy**, 4.

AMENDMENT. See **Employers' Liability Act**; **Opinions**; **Rules of Court**, 1.

AMICUS CURIAE. See **Parties**, 8.

ANTITRUST ACTS.

Patents. Combinations. Patentee's jobber licensing system, used to control prices and competition in sale and distribution of fuel containing patented fluid, violated Sherman Act. *Ethyl Gasoline Corp. v. U. S.*, 436.

APPORTIONMENT. See **Constitutional Law**, V; **Copyrights**; **Waters**, 1.

ASSESSMENT. See **Taxation**, II, 8; III, 4-7.

AUTOMOBILES. See **Constitutional Law**, II, 3-4; IV, (B), 2; **Motor Carrier Act**, 1-3.

AWARD. See **Copyrights**; **Workmen's Compensation Acts**, 2.

BANKRUPTCY. See **Receivers**, 1-3.

1. *Validity of Prior Liens.* Execution lien obtained within four months of bankruptcy not automatically discharged by § 67 (f). *Fisher v. Pauline Oil & Gas Co.*, 294.

2. *Id.* Judgment of state court confirming execution sale, not appealed from by trustee, as estoppel of trustee and transferee. *Id.*

3. *Claims. Priority.* Application and validity of amendment of § 77 (n) giving priority to claim of employee for personal injuries which antedated railroad receivership. *Carpenter v. Wabash Ry. Co.*, 23.

4. *Reorganization Proceedings.* Appeal from previously entered order granting allowance for services, governed by Chandler Act; allowance of appeal by Circuit Court of Appeals discretionary. *Dickinson Co. v. Cowan*, 382.

5. *Railroad Reorganization. State Court.* Adjudication of question of title; oil under right-of-way lands; impounding proceeds; reference to state court of question as to fee. *Thompson v. Magnolia Co.*, 478.

BANKS. See **Constitutional Law**, I, 3.

1. *National Banks. Officers. Stock.* Liability of director in suit by receiver on note given as substitute for stock illegally purchased and retained by bank. *Deitrick v. Greaney*, 190.

2. *Id.* That bank's officers were participants in transaction, or that creditors were not deceived or specifically injured, as defense. *Id.*

3. *National Banks. Pledge of Assets.* National banks without implied power to pledge assets as security for deposits. *Yonkers v. Downey*, 590.

4. *Id.* Rescission of unauthorized pledge not conditioned on return of amounts deposited. *Id.*

5. *Id.* Pledge of assets to secure deposits of State or subdivision not "authorized" in New York. *Yonkers v. Downey*, 590.

6. *Id.* Pledge of assets to secure deposits made by governmental agencies, valid though deposits not "public money." *Inland Waterways Corp. v. Young*, 517; *Woodring v. Wardell*, 527; see also, *Berger v. Chase National Bank*, 632.

7. *State Taxation.* Validity of statute taxing deposits in out-of-state banks at higher rate than deposits in banks within State. *Madden v. Kentucky*, 83.

BANKS.—Continued.

8. *Id.* *National Banks*. Tax imposed by Oklahoma statute *held* authorized by R. S. § 5219; purpose of restrictions of R. S. 5219; proof of discrimination. *Tradesmens Bank v. Oklahoma Tax Comm'n*, 560.

9. *Id.* Effect of amendatory act expressly including in measure of tax dividends from federal reserve bank stock and interest on tax-exempt federal securities. *Id.*

10. *Id.* Effect of express exclusion in taxation of other corporations of interest from tax-exempt federal securities. *Id.*

BILL OF COMPLAINT. See *Jurisdiction*, IV, 5-6.

BILLS AND NOTES. See *Receivers*, 1-2; *Taxation*, II, 6.

BONDED GOODS. See *Constitutional Law*, II, 10-12.

BONDS. See *Costs*, 1.

Bond of Postmaster. Private user of mails without right to sue. *U. S. v. National Surety Corp.*, 165.

BREACH OF CONTRACT. See *Contracts*, 3.

BROADCASTING. See *Communications Act*, 2-5.

BUILDING REGULATIONS.

Application of local building regulations to construction of post-office on site over which United States has acquired jurisdiction. *Stewart & Co. v. Sadrakula*, 94.

BUSES. See *Constitutional Law*, II, 4.

CAPITAL. See *Constitutional Law*, V.

CERTIORARI. See *Jurisdiction*, I, 14; II, 5.

CHANDLER ACT. See *Bankruptcy*, 4.

CHICKASAW INDIANS. See *Indians*, 1-3.

CHOCTAW INDIANS. See *Indians*, 1-3.

CITIZENSHIP. See *Constitutional Law*, IV, (D), 2.

CLAIMS.

1. *Adequacy of Remedy* by suit in Court of Claims for taking of private property by agent of Government in course of authorized navigation improvement. *Yearsley v. Ross Construction Co.*, 18.

2. *Cross-Claim* against United States; not allowable in excess of set off; immunity not waived. *U. S. v. Shaw*, 495.

CLASSIFICATION. See **Constitutional Law**, III, 1-2; IV, (B), 5; IV, (C), 1-7.

COLLUSION. See **Fraud**.

COMMUNICATIONS ACT.

1. *Authority of Commission. Licenses. Procedure.* Authority of Commission to adopt rules of procedure. *Communications Comm'n v. Pottsville Broadcasting Co.*, 134.

2. *Id.* Application for permit to construct broadcasting station must be judged by standard of public convenience, interest and necessity. *Id.*

3. *Id.* Upon reversal by Court of Appeals of denial of construction permit, Commission was free to consider application with subsequent applications on comparative basis, and court could not command otherwise. *Id.*; *Fly v. Heitmeyer*, 146.

4. *Id.* *Findings.* Consideration of and findings as to economic injury to rival station not required; licensee of rival station as "person aggrieved" entitled to appeal from order granting construction permit. *Communications Comm'n v. Sanders Bros. Station*, 470.

5. *Id.* Findings supported order granting permit to erect broadcasting station. *Id.*

6. *Id.* Conclusion of appellate court that Commission had not used as evidence data which it denied opportunity to inspect, accepted here. *Id.*

COMPENSATION. See **Bankruptcy**, 4; **Constitutional Law**, III, 3; **Eminent Domain**; **Workmen's Compensation Acts**, 1-2.

COMPETITION. See **Antitrust Acts**.

CONCURRENT FINDINGS. See **Jurisdiction**, II, 8.

CONFESSION. See **Constitutional Law**, IV, (B), 13; **Criminal Law**, 1.

CONFISCATION. See **Constitutional Law**, IV.

CONFORMITY. See **Parties**.

CONSENT. See **Corporations**; **Jurisdiction**, I, 3; **United States**, 1.

CONSTITUTIONAL LAW. See **Indians**, 1-3; **Judgments**, 4; **Jurisdiction**, I, 2-11; **United States**, 1-8.

I. Miscellaneous, p. 715.

II. Commerce Clause, p. 715.

III. Fifth Amendment, p. 716.

CONSTITUTIONAL LAW.—Continued.

IV. Fourteenth Amendment.

- (A) In General, p. 717.
- (B) Due Process Clause, p. 717.
- (C) Equal Protection Clause, p. 718.
- (D) Privileges and Immunities, p. 718.

V. Sixteenth Amendment, p. 719.

I. Miscellaneous.

1. *Private Acts.* Validity of Act authorizing Employees' Compensation Commission to review award which had become final. *Paramino Lumber Co. v. Marshall*, 370.

2. *Admiralty Jurisdiction.* Longshoremen's and Harbor Workers' Compensation Act valid modification of admiralty law; exception of "master or member of crew," valid. *South Chicago Co. v. Bassett*, 251.

3. *National Banks.* Congress may authorize state taxation of franchises. *Tradesmens Bank v. Oklahoma Tax Comm'n*, 560.

4. *Receiverships.* Statute giving priority to claim of employee for personal injuries which antedated railroad receivership, valid. *Carpenter v. Wabash Ry. Co.*, 23.

5. *Sovereign Immunity.* Immunity of United States from suit; cross-claims. *U. S. v. Shaw*, 495.

6. *Id. Federal Instrumentality.* Contractor constructing post-office not immune. *Stewart & Co. v. Sadrakula*, 94.

7. *Id. Waiver of immunity from suit.* *Federal Housing Administration v. Burr*, 242.

8. *Separation of Powers.* Private Act of Congress authorizing review of award under Longshoremen's Act which had become final, not encroachment on judicial function. *Paramino Lumber Co. v. Marshall*, 370.

9. *Construing Constitution.* Cause wherein state court adjudged graduated tax on gross income of chain stores unconstitutional remanded for clarification of decision. *Minnesota v. National Tea Co.*, 551.

II. Commerce Clause.

1. *Generally.* Intent of Congress in exercise of commerce power to displace local laws must be clearly indicated. *Maurer v. Hamilton*, 598.

2. *State Regulation.* Intrastate telephone rates. *Bell Tel. Co. v. Pennsylvania Comm'n*, 30.

CONSTITUTIONAL LAW.—Continued.

3. *Id.* Statute forbidding "car over cab" operation of interstate motor carriers, sustained. *Maurer v. Hamilton*, 598.

4. *State Taxation. Interstate Commerce.* Tax on fuel carried by bus for interstate travel, invalid. *McCarroll v. Dixie Greyhound Lines*, 176.

5. *Id.* New York City tax on sales of fuel oil, consummated after shipment in interstate commerce, valid. *McGoldrick v. Compagnie Generale*, 430.

6. *Id.* Validity of New York City tax on sales of goods for consumption, and of requirement that seller collect tax, as applied to goods delivered after movement in interstate commerce. *McGoldrick v. Berwind-White Co.*, 33; *McGoldrick v. Felt & Tarrant Mfg. Co.*, 70.

7. *Id.* Validity of New York City sales tax as affected by whether purchase order or contract precedes or follows interstate shipment. *Id.*

8. *Id.* Rule of *Robbins v. Shelby County Taxing District* limited to fixed-sum license taxes on solicitation for purchase of goods to be shipped interstate. *McGoldrick v. Berwind-White Co.*, 33.

9. *Id. Railroads.* Validity of Minnesota tax on earnings from interchange of freight cars. *Illinois Central R. Co. v. Minnesota*, 157.

10. *Foreign Commerce. Regulation by Congress.* Federal statutes and customs regulation relating to importation of crude petroleum and control in course of manufacture in bond into fuel oil for delivery as ships' stores to vessels in foreign commerce, operated as regulation of foreign commerce. *McGoldrick v. Gulf Oil Corp.*, 414.

11. *Id.* Purpose of exemption of crude petroleum from import tax when product used as ships' stores by vessels in foreign commerce. *Id.*

12. *Id. State Taxation.* New York City tax on sales to vessels engaged in foreign commerce of fuel oil manufactured from imported crude petroleum in bond, invalid as infringement of Congressional regulation of the commerce. *McGoldrick v. Gulf Oil Corp.*, 414.

III. Fifth Amendment.

1. *Private Act of Congress* authorizing review of award under Longshoremen's Act which had become final, valid. *Paramino Lumber Co. v. Marshall*, 370.

CONSTITUTIONAL LAW.—Continued.

2. *Claims in Receivership. Priority.* Statute giving priority to claim of employee for personal injuries which antedated railroad receivership, valid. *Carpenter v. Wabash Ry. Co.*, 23.

3. *Eminent Domain. Compensation.* Payment in advance of taking not required; adequacy of remedy by suit in Court of Claims for a taking by agent of Government. *Yearsley v. Ross Construction Co.*, 18.

IV. Fourteenth Amendment.**(A) In General.**

Double Taxation, short of confiscation, not forbidden by Fourteenth Amendment. *Illinois Central R. Co. v. Minnesota*, 157.

(B) Due Process Clause.

1. *Liberty. Dangerous Persons.* Statute providing for commitment of persons of "psycopathic personality," sustained. *Minnesota v. Probate Court*, 270.

2. *Safety. Highways. Motor Vehicles.* Statute forbidding "car over cab" operation of motor carriers, sustained. *Maurer v. Hamilton*, 598.

3. *Public Utilities. Regulation of Rates.* State authority over intrastate rates of telephone company, where confiscation not claimed. *Bell Tel. Co. v. Pennsylvania Comm'n*, 30.

4. *Regulation. Price Fixing.* Mere fact that statute fixes prices does not invalidate it. *Mayo v. Canning Co.*, 310.

5. *Taxation. Classification.* Tax on deposits in out-of-state banks at higher rate than on deposits in banks within State, valid. *Madden v. Kentucky*, 83.

6. *Taxation. Railroads.* Validity of formula for taxing earnings from interchange of freight cars. *Illinois Central R. Co. v. Minnesota*, 157.

7. *Taxation. Retroactivity.* Recomputation of taxes payable under statute which was in force throughout period in question, not forbidden. *Illinois Central R. Co. v. Minnesota*, 157.

8. *Estate Tax.* New York statute requiring inclusion of property never owned by decedent but appointed under limited power by will, valid as to distributees of decedent's property though shares thus diminished. *Whitney v. State Tax Comm'n*, 530.

9. *Procedural Matters.* Minnesota statute providing for commitment of persons of "psycopathic personality" not invalid on its face in its procedural aspects. *Minnesota v. Probate Court*, 270.

CONSTITUTIONAL LAW.—Continued.

10. *Id.* Procedural objections based on possible applications of statute which have not been passed upon by state court, *held* premature. *Id.*

11. *Id.* *Notice and Hearing.* Rights of drainage district certificate holders; procedural due process; full faith and credit not denied to federal court judgment. *Kersh Lake Dist. v. Johnson*, 485.

12. *Judicial Proceedings.* Due process not denied by state court judgment merely erroneous. *Bell Tel. Co. v. Pennsylvania Comm'n*, 30.

13. *Criminal Proceedings.* Use of compulsory confessions voided convictions. *Chambers v. Florida*, 227; see also *Canty v. Alabama*, 629; *White v. Texas*, 631.

(C) Equal Protection Clause.

1. *Regulation. Classification.* Statute providing for commitment of persons of "psycopathic personality," sustained. *Minnesota v. Probate Court*, 270.

2. *Taxation. Classification.* Comparative freedom possessed by legislature in classification for taxation. *Madden v. Kentucky*, 83.

3. *Id.* Tax on deposits in out-of-state banks at higher rate than on deposits in banks within State, valid. *Id.*

4. *Taxation. Railroads.* Validity of formula for taxing earnings from interchange of freight cars. *Illinois Central R. Co. v. Minnesota*, 157.

5. *Id.* Validity of formula as affected by fact that railroad with little trackage must pay tax though others with extensive trackage may pay none. *Id.*

6. *Id.* Validity of formula as affected by fact that it does not reach railroads not owning or operating lines in State. *Id.*

7. *Estate Tax.* New York statute requiring inclusion of property in respect of which the decedent exercised after 1930 a limited power of appointment created prior thereto, sustained. *Whitney v. State Tax Comm'n*, 530.

(D) Privileges and Immunities.

1. *Application.* Statute taxing deposits in out-of-state banks at higher rate than deposits in banks within State, valid. *Madden v. Kentucky*, 83.

2. *Id.* Right to carry out an incident of trade or business, such as deposit of money in banks, not protected privilege of national citizenship. *Id.*

CONSTITUTIONAL LAW.—Continued.**V. Sixteenth Amendment.**

Construction and Application. Increase in value attributable to building erected by lessee, taxable as income of lessor in year of repossession; apportionment amongst States not required. *Helvering v. Bruun*, 461.

CONTEMPT. See **Labor Relations Act**, 8; **Waters**, 1.

CONTINUANCE.

Motion of States for continuance granted. *U. S. v. Appalachian Power Co.*, 638.

CONTRACTS.

1. *Public Contracts.* Contract for construction of postoffice; application of local building regulations. *Stewart & Co. v. Sadrakula*, 94.

2. *Unlawful Contracts.* Authority of Labor Board to order employer not to enforce contracts with employees which violated Labor Relations Act. *National Licorice Co. v. Labor Board*, 350.

3. *Breach of Contract.* Interpretation of clause limiting liability. *Western Union Co. v. Nester*, 582.

CONVEYANCES. See **Taxation**, II, 3-5, 9-10; III, 8.

CONVICTION. See **Constitutional Law**, IV, (B), 13.

COPYRIGHTS.

Infringement. Apportionment of Profits between copyright owner and infringer; approximation as sufficient; expert testimony; plagiarism; award of fifth of profits to copyright owners. *Sheldon v. Metro-Goldwyn Co.*, 390.

CORPORATIONS. See **Process**; **Puerto Rico**, 1.

Foreign Corporations. Suits Against. Designation of agent for service of process, as consent to be sued in federal court of State. *Oklahoma Packing Co. v. Oklahoma Gas Co.*, 4.

COSTS.

1. *Bond.* Motion of respondent to require petitioner to post cost bond denied. *Winkelman v. Allman*, 623.

2. *Advance of Costs.* Reimbursement. See *Texas v. New Mexico*, 635.

COUNTERCLAIM.

Counterclaim against United States. *U. S. v. Shaw*, 495.

COURT OF CLAIMS. See **Constitutional Law**, III, 3.

COURTS. See **Jurisdiction**.

1. Review by Oklahoma court as "legislative." *Oklahoma Packing Co. v. Oklahoma Gas Co.*, 4.

2. Application and effect of doctrine of *stare decisis*. *Helvering v. Hallock*, 106.

CREW. See **Labor Relations Act**, 2, 5; **Workmen's Compensation Acts**, 1.

CRIMINAL LAW.

1. *Murder. Evidence. Confession.* Use of compulsory confession voided conviction; evidence showed confession compulsory. *Chambers v. Florida*, 227.

2. *Insanity.* See *Frame v. Hudspeth*, 632.

CROSS-CLAIM. See **Jurisdiction**, I, 3.

CUSTOMS DUTIES.

Application. Tax imposed by § 601 of Revenue Act of 1932 on importation of crude petroleum as duty imposed by Tariff Act of 1930; purpose and effect of exemption when product used as ships' stores by vessels in foreign commerce; New York City tax on sales to vessels engaged in foreign commerce of fuel oil manufactured from imported crude petroleum in bond, invalid. *McGoldrick v. Gulf Oil Corp.*, 414.

DAMAGES.

Limitation. Contract clause limiting liability of telegraph company for negligence fixed maximum recovery, not liquidated damages. *Western Union Co. v. Nester*, 582.

DEATH. See **Taxation**, II, 9-10; III, 8.

DEBT. See **Garnishment**, 2.

DECEDENTS. See **Constitutional Law**, IV, (B), 8; IV, (C), 7; **Taxation**, II, 9-10, III, 8.

DECEIT. See **Banks**, 2.

DECREE. See **Judgments**; **Waters**, 1-2.

DEDUCTIONS. See **Taxation**, II, 6-7.

DEFENDANTS. See **Jurisdiction**, II, 9.

DEPOSITS. See **Banks**, 3-7.

DIRECTOR. See **Banks**, 1-2.

DISCHARGE. See **Labor Relations Act**, 2-3, 5.

DISCRIMINATION. See **Banks**, 7-10; **Constitutional Law**, I, 1; III, 1-2; IV, (B), 5; IV, (C), 1-7.

DISMISSAL. See **Jurisdiction**, II, 13-14; IV, 5-6; **Procedure**, 2, 4.

DIVERSITY OF CITIZENSHIP. See **Jurisdiction**.

DIVIDENDS. See **Banks**, 9.

DIVORCE.

1. *Alimony.* Payments to wife as affecting income tax of husband. *Helvering v. Fitch*, 149.

2. *Id.* Power of Iowa court to modify decree of permanent alimony. *Id.*

DOUBLE TAXATION. See **Constitutional Law**, IV, (A).

DRAINAGE TAXES. See **Constitutional Law**, IV, (B), 11.

DUTIES. See **Customs Duties**.

EMINENT DOMAIN.

Compensation. Remedy. Liability of contractor for taking of private property incident to authorized navigation improvement; adequacy of remedy by suit in Court of Claims; payment in advance of taking not required. *Yearsley v. Ross Construction Co.*, 18.

EMPLOYEES' COMPENSATION COMMISSION. See **Constitutional Law**, I, 1.

EMPLOYER AND EMPLOYEE. See **Constitutional Law**, I, 1-2, 4; III, 1-2; **Labor Relations Act**, 1-8.

EMPLOYERS' LIABILITY ACT.

Cause of Action. Limitations. State court erred in disallowing amendment setting up cause of action under Act. *McCabe v. Boston Terminal Co.*, 624.

EQUALLY DIVIDED COURT. See **Jurisdiction**, II, 1-2.

EQUITY. See **Receivers**.

Equity Jurisdiction of federal court; test of adequacy of legal remedy; application of local statutes of limitations; laches; suit to enforce shareholders' liability under Farm Loan Act. *Russell v. Todd*, 280.

ESTATE TAX. See **Constitutional Law**, IV, (B), 8; IV, (C), 7; **Taxation**, II, 9-10; III, 8.

ESTOPPEL.

1. *Equitable Estoppel*. Illegal agreement as defense on promissory note. *Deitrick v. Greaney*, 190.
2. *Estoppel by Judgment*. See *Fischer v. Pauline Oil & Gas Co.*, 294.

ETHYL GASOLINE.

Patentee's use of jobber licensing system to control prices and competition violated Sherman Act. *Ethyl Gasoline Corp. v. U. S.*, 436.

EVIDENCE. See **Communications Act**, 4-6; **Labor Relations Act**, 4-6.

1. *Confessions*. Evidence showed confessions not voluntary. *Chambers v. Florida*, 227.
2. *Member of Crew*. Sufficiency of evidence to sustain finding of deputy commissioner under Longshoremen's Act that employee was not member of crew. *South Chicago Co. v. Bassett*, 251.
3. *Apportionment of Profits* between infringer and copyright owner; expert testimony. *Sheldon v. Metro-Goldwyn Corp.*, 390.

EXECUTION. See **Bankruptcy**, 1; **Garnishment**, 2.**EXECUTORS AND ADMINISTRATORS.**

United States by filing claim in probate proceeding not subject to cross-claim in excess of set-off. *U. S. v. Shaw*, 495.

EXEMPTION. See **Banks**, 9-10; **Constitutional Law**, I, 2, 5-7; II, 11.**EXPERT TESTIMONY.** See **Copyrights**.**FARM LOAN ACT.**

Shareholders Liability. Enforcement. Limitations. Suit under § 16 to enforce shareholders liability; equity jurisdiction exclusive; laches, not limitations, controlled suit in federal court in New York. *Russell v. Todd*, 280.

FEDERAL COMMUNICATIONS COMMISSION. See **Communications Act**, 1-6.**FEDERAL INSTRUMENTALITY.** See **Constitutional Law**, I, 6-7; **Garnishment**, 1-2.**FEE.** See **Bankruptcy**, 4-5.**FIDUCIARIES.** See **Taxation**, II, 8.**FINDINGS.** See **Communications Act**, 4-6; **Jurisdiction**, II, 4, 8; III, 2; **Labor Relations Act**, 4-6; **Procedure**, 6.

FLEET CORPORATION. See *United States*, 4.

FOREIGN COMMERCE. See *Constitutional Law*, II, 10-12.

FOREIGN CORPORATIONS. See *Corporations*.

FORFEITURES. See *Puerto Rico*, 2.

FOURTEENTH AMENDMENT. See *Constitutional Law*, IV.

FRANCHISE. See *Constitutional Law*, I, 3.

FRAUD. See *Banks*, 1-2.

Decision of state court that no fraud or collusion was shown in this case, accepted. *Kersh Lake Dist. v. Johnson*, 485.

FREIGHT CARS. See *Constitutional Law*, II, 9; IV, (B), 6; IV, (C), 4.

FUEL. See *Constitutional Law*, II, 4-5, 10-12.

FULL FAITH AND CREDIT. See *Judgments*, 4.

GAIN. See *Taxation*, II, 1-2.

GARNISHMENT.

1. *Federal Agency.* Garnishment as within scope of consent by Congress that agency "sue and be sued." *Federal Housing Administration v. Burr*, 242.

2. *Id.* Federal Housing Administration subject to garnishment for moneys due to employee. *Id.*

GASOLINE. See *Taxation*, III, 3.

GIFT INTER VIVOS. See *Taxation*, II, 10.

GOVERNMENTAL AGENCY. See *Banks*, 5-6; *Constitutional Law*, I, 6-7; *Garnishment*, 1-2; *United States*, 7-8.

GOVERNMENTAL INSTRUMENTALITY. See *Banks*, 5-6; *Constitutional Law*, I, 6-7; *Garnishment*, 1-2; *United States*, 7-8.

GUARANTY. See *Taxation*, II, 6.

HIGHWAYS. See *Constitutional Law*, II, 3-4; IV, (B), 2; *Motor Carrier Act*, 1-3.

HOUSING ADMINISTRATION. See *Garnishment*, 2.

HUSBAND AND WIFE. See *Taxation*, II, 3.

ILLINOIS WATERWAY. See *Waters*, 2.

IMMUNITY. See *Constitutional Law*, I, 5-7; IV, (D), 1-2; *United States*, 1-4, 7.

IMPORTS. See *Constitutional Law*, II, 10-12; *Customs Duties*.

INCOME TAX. See **Taxation**, II, 1-9.

INCOMPETENT PERSONS. See **Constitutional Law**, IV, (B), 1; IV, (C), 1; **Criminal Law**, 2.

INDIANS.

1. *Suits Against. Immunity.* Indian Nations and United States acting for them are exempt from suits and cross suits, except when authorized, and in courts designated, by Act of Congress. *U. S. v. U. S. Fidelity & G. Co.*, 506.

2. *Id.* Judgment against Indian Nations on cross-claim in excess of set off, void and subject to collateral attack. *Id.*

3. *Id.* Immunity of Indian Nations from suit not waived by official failure to object to jurisdiction or to appeal from judgment. *Id.*

INFRINGEMENT. See **Copyrights**.

INJUNCTION.

1. *Against Legal Proceedings.* Stay of proceedings in state court by federal court; application of Jud. Code, § 265. *Oklahoma Packing Co. v. Oklahoma Gas Co.*, 4.

2. *Against Enforcement of Statute.* Preliminary injunction to restrain enforcement of state statute; application of Jud. Code, § 266; issues raised by bill. *Mayo v. Canning Co.*, 310.

INSANE PERSONS.

Criminal Responsibility. See *Frame v. Hudspeth*, 632.

INTEREST. See **Banks**, 9-10.

INTERSTATE COMMERCE. See **Constitutional Law**, II, 1-9.

INTERVENTION. See **Parties**, 8.

INTER VIVOS TRANSFER. See **Taxation**, II, 10.

JUDGMENTS. See **Bankruptcy**, 1-2; **Constitutional Law**, I, 1; IV, (B), 11-12.

1. *Res Judicata. Effect.* Decision of state court that its review was "legislative" and doctrine of *res judicata* inapplicable to it, binding here. *Oklahoma Packing Co. v. Oklahoma Gas Co.*, 4.

2. *Id.* Prior state court decree adjudging land-owner's drainage taxes fully paid, as *res judicata* in state court suit to collect pursuant to federal court decree. *Kersh Lake Dist. v. Johnson*, 485.

3. *Id.* Certificate holders bound by decree in suit in which commissioners of drainage district as parties appropriately asserted lien for benefit of creditors. *Id.*

JUDGMENTS.—Continued.

4. *Id.* Full faith and credit not denied by state court to federal court judgment. *Id.*

5. *Id.* Judgment against Indian Nations upon cross-claim in excess of set off was void and subject to collateral attack. *U. S. v. U. S. Fidelity & G. Co.*, 506.

6. *Estoppel* by judgment. *Fischer v. Pauline Oil & Gas Co.*, 294.

JURISDICTION. See **Bankruptcy**, 4-5; **Communications Act**, 1-3.

I. In General, p. 725.

II. Jurisdiction of this Court, p. 726.

III. Jurisdiction of Circuit Courts of Appeals, p. 728

IV. Jurisdiction of District Courts, p. 729.

V. Jurisdiction of Court of Appeals, D. C., p. 729.

VI. Jurisdiction of Puerto Rican Courts, p. 729.

VII. Jurisdiction of State Courts, p. 730.

References to particular subjects under title Jurisdiction: Adequate Legal Remedy, I, 4; Administrative Law, I, 1; Appeal, I, 13; Bankruptcy, III, 7; IV, 1; Board of Tax Appeals, III, 2-3; Certiorari, I, 14; II, 4-5; Chandler Act, I, 12; Communications Commission, I, 13; III, 4-5; V, 1-2; Concurrent Findings, II, 8; Consent to Suit, I, 3; VII; Cross-Claim, I, 3; VII; Diversity of Citizenship, IV, 2; Equally Divided Court, II, 1-2; Equity, I, 4-6; Farm Loan Act, I, 4; Federal Question, I, 7-9; II, 10-18; IV, 3; Findings, II, 8, 16, 21-23; III, 2; Foreign Corporations, I, 10; Forfeitures, I, 11; VII; Indians, I, 9; Injunction, I, 6; IV, 4-7; Labor Board, II, 4; III, 6; Laches, I, 4; Law of United States, I, 11; VI, 2; Limitations, I, 4; Local Question, II, 19-24; National Bank Act, I, 7; IV, 3; Penalties, I, 11; VII; Process, I, 10; Puerto Rico, I, 11; Quo Warranto, VI, 1; Rehearing, V, 1; Remand, II, 6, 25; Rules of Civil Procedure, IV, 7; Scope of Review, II, 7-8; State Courts, II, 9-24; IV, 1; State Statutes, II, 19-20, 24; Three Judge Court, IV, 4-7; Title, IV, 3; United States, I, 2; VII; Venue, III, 3; Waiver, I, 3; II, 7; VII.

I. In General.

1. Judicial review of administrative acts. *Communications Comm'n v. Pottsville Broadcasting Co.*, 134.

2. As to jurisdiction over site transferred by State to United States for postoffice, see *Stewart & Co. v. Sadrakula*, 94.

3. *Suit Against United States.* May be brought only by consent and in court designated by statute; cross-claim, against United

JURISDICTION.—Continued.

States in excess of set-off not authorized; immunity not waived. *U. S. v. Shaw*, 495; *U. S. v. U. S. Fidelity Co.*, 506.

4. *Equity Jurisdiction* of federal court; test of inadequacy of legal remedy; application of local statutes of limitations; laches controlled suit in New York to enforce shareholders' liability under Farm Loan Act. *Russell v. Todd*, 280.

5. *Id.* Query: extent to which federal courts are bound to follow state statutes and decisions affecting equitable remedies. *Id.*

6. *Federal Courts. Injunction.* Suit to stay proceedings in state court; application of Jud. Code § 265. *Oklahoma Packing Co. v. Oklahoma Gas Co.*, 4.

7. *Federal Questions.* Legal consequences of acts condemned by National Bank Act involves federal question. *Deitrick v. Greaney*, 190.

8. *Id.* Allegation that state statute fixes prices raises no substantial federal question. *Mayo v. Canning Co.*, 310.

9. *Id.* Who are "defendants" with right under Act of April 26, 1906 to set up and have adjudicated claims against Indian Tribe in suit brought by or on behalf of latter in U. S. court in Indian Territory, was federal question. *U. S. v. U. S. Fidelity & G. Co.*, 506.

10. *Foreign Corporations.* Designation under state law of agent for service of process, as consent to suit in federal court of State. *Oklahoma Packing Co. v. Oklahoma Gas Co.*, 4.

11. *Suits for Penalties and Forfeitures.* Section 39 of Organic Act of Puerto Rico not a "law of the United States" within Jud. Code, § 256, vesting in United States courts exclusive jurisdiction of suits for penalties and forfeitures incurred under such law. *Puerto Rico v. Rubert Co.*, 543.

12. *Appeal* in reorganization proceeding; application of Chandler Act. *Dickinson Co. v. Cowan*, 382.

13. *Appeal* under Communications Act. *Commission v. Sanders Bros. Station*, 470.

14. *Certiorari.* Time within which writ must be applied for. *Shelley v. Jordon*, 658; *U. S. ex rel. Karpathiou v. Schlotfeldt*, 681.

II. Jurisdiction of this Court.

1. *Equally Divided Court.* Affirmance of judgment by. *Kobilkin v. Pillsbury*, 619; *U. S. v. Moscow Fire Ins. Co.*, 624.

JURISDICTION.—Continued.

2. *Id.* Motion for leave to file bill of complaint denied by. *Oklahoma ex rel. Williamson v. Woodring*, 623.

3. *Want of Jurisdiction.* Dismissal for. *Public Service Comm'n v. Columbia Terminals Co.*, 620; *Washington ex rel. Columbia Broadcasting Co. v. Superior Court*, 638.

4. *Review of Circuit Courts of Appeals.* *Certiorari* granted to determine whether substantial evidence supported order of Labor Board which court declined to enforce as based on mere suspicion. *Labor Board v. Waterman S. S. Corp.*, 206.

5. *Id.* *Certiorari* denied because not applied for in time provided by law. *Shelley v. Jordon*, 658; *U. S. ex rel. Karpathiou v. Schlotfeldt*, 681.

6. *Id.* Remand to District Court for purpose of making full inquiry into mental status of petitioner at time of pleas of guilty. *Frame v. Hudspeth*, 632.

7. *Scope of Review.* Question not raised, but waived, below not open here. *Helvering v. Wood*, 344.

8. *Concurrent Findings* of two lower courts accepted here. *Yonkers v. Downey*, 590.

9. *Review of State Courts.* Appeal here is from state court whose judgment highest state court refused to review. *Bell Tel. Co. v. Pennsylvania Comm'n*, 30.

10. *Id.* *Federal Question.* That judgment does not rest on adequate non-federal ground must appear affirmatively. *McGoldrick v. Gulf Oil Corp.*, 2; see also, *Public Service Comm'n v. Wisconsin Tel. Co.*, 657.

11. *Id.* Remand for clarification of grounds of decision. *Minnesota v. National Tea Co.*, 551.

12. *Id.* Judgment based on adequate non-federal ground. *Florida ex rel. Garland v. West Palm Beach*, 639; *Florida ex rel. Yoeman v. Sarasota*, 640.

13. *Id.* Dismissal for want of substantial federal question. *Cady v. Detroit*, 620; *Friedman v. Markendorf*, 627; *Arthur v. Indiana*, 630; *Edgar Bros. Co. v. Head*, 630; *Rayburn v. Richardson*, 632; *Peoples Gas Light Co. v. Hart*, 634; *A. M. Klemm & Son v. Winter Haven*, 638.

14. *Id.* Dismissal for want of properly presented federal question. *Wadley v. Louisiana ex rel. Munn*, 622; *Green Point Bank v.*

JURISDICTION.—Continued.

Board of Zoning Appeals, 633; *Superior Court v. Evans*, 640; *Moon v. Jones*, 640.

15. *Id.* Judgment based exclusively on construction of federal statute—court having declined to consider alternative local ground—reviewable. *Fischer v. Pauline Oil & Gas Co.*, 294.

16. *Id.* Whether confessions of crime were compulsory, denying due process, determined by this Court for itself; finding of jury not binding. *Chambers v. Florida*, 227.

17. *Id.* Judgment sustaining under state law recovery of damages for death, over contention that *locus in quo* was within exclusive federal jurisdiction, reviewable. *Stewart & Co. v. Sadrakula*, 94.

18. *Id.* Decision of state court adjudging statute invalid by erroneous construction of Federal Constitution; other constitutional objections to statute as ground for affirmance not entertained where not presented or considered below. *McGoldrick v. Compagnie Generale*, 430.

19. *Local Questions.* Construction of statutes of State. *Minnesota v. Probate Court*, 270.

20. *Id.* Whether particular credits are includible as "gross earnings" under tax statute is question of local law. *Illinois Central R. Co. v. Minnesota*, 157.

21. *Id.* Decision of state court that there were no issues of fraud or collusion in this case, accepted here. *Kersh Lake Dist. v. Johnson*, 485.

22. *Id.* State court's decision that its review was "legislative" and doctrine of *res judicata* inapplicable to it, binding here. *Oklahoma Packing Co. v. Oklahoma Gas Co.*, 4.

23. *Id.* Decision as to jurisdiction of lower state court under state law, binding here. *Kersh Lake Dist. v. Johnson*, 485.

24. *Id.* Whether New York City sales tax applies when contract of purchase calls for delivery outside the State is for state court. *McGoldrick v. Berwind-White Co.*, 33.

25. *Remand.* *Connor v. California*, 631.

III. Jurisdiction of Circuit Courts of Appeals.

1. *Review of District Courts.* Order denying motion to quash subpoena *duces tecum* not reviewable "final decision." *Cobbledick v. U. S.*, 323.

2. *Review of Board of Tax Appeals.* Finding of fact by Board supported by substantial evidence, conclusive. *Helvering v. Kehoe*, 277.

JURISDICTION.—Continued.

3. *Id.* Venue for review. *Germantown Trust Co. v. Comm'r*, 304.
4. *Review of Orders of Communications Commission.* Question as to function and powers of Commission was raised in this case and is open here. *Communications Comm'n v. Sanders Radio Station*, 470.
5. *Id.* Licensee of rival station as "person aggrieved" entitled to appeal from order granting construction permit. *Id.*
6. Review of Labor Board. *Labor Board v. Waterman S. S. Corp.*, 206.
7. *Bankruptcy Cases.* Allowance of appeal from order granting or refusing compensation or reimbursement under Chap. X of Chandler Act discretionary. *Dickinson Co. v. Cowan*, 382.

IV. Jurisdiction of District Courts.

1. *Bankruptcy Jurisdiction.* Adjudication of question of title; reference to state court. *Thompson v. Magnolia Petroleum Co.*, 478.
2. *Diversity of Citizenship.* *Mayo v. Canning Co.*, 310.
3. *Federal Question.* Legal consequences of acts condemned by National Bank Act involves federal question. *Deitrick v. Greaney*, 190. See also, II, 10-24, *supra*.
4. *Injunction. Three Judge Court.* Issue on application for temporary injunction under Jud. Code § 266 was whether proofs warranted injunction pending decision of constitutional and other questions. *Mayo v. Canning Co.*, 310.
5. *Id.* Whether bill states facts sufficient to raise substantial question of constitutionality of statute may be tested by motion to dismiss. *Id.*
6. *Id.* Allegations of bill precluded dismissal. *Id.*
7. *Id.* Requirements of § 52 (a) of Rules of Civil Procedure. *Id.*

V. Jurisdiction of Court of Appeals, D. C.

1. *Review of Orders of Communications Commission.* Commission bound by court's correction of errors of law. *Communications Comm'n v. Pottsville Co.*, 134; *Fly v. Heitmeyer*, 146.
2. *Id.* Court in reversing denial of construction permit for error of law can not command that rehearing exclude consideration of subsequent applications on comparative basis. *Id.*

VI. Jurisdiction of Puerto Rican Courts.

1. Provision of § 39 of Organic Act, restricting land holdings by agricultural corporations, enforceable by *quo warranto* proceed-

JUDGMENTS.—Continued.

ings as authorized by local legislature. *Puerto Rico v. Rubert Co.*, 543.

2. Section 39 of Organic Act not "law of United States" within Jud. Code § 256 vesting in United States courts exclusive jurisdiction of suits for penalties and forfeitures incurred under such laws. *Id.*

VII. Jurisdiction of State Courts.

Suits Against United States. Consent required; cross-claims; waiver of immunity. *U. S. v. Shaw*, 495.

JURY. See Jurisdiction, II, 16.

JUST COMPENSATION. See Eminent Domain.

LABOR RELATIONS ACT. See Parties, 5.

1. *Employment Relation.* That employment is at will immaterial. *Labor Board v. Waterman S. S. Corp.*, 206.

2. *Id.* Continuance of employee relationship after "discharge" of crew. *Id.*

3. *Id.* Agreement with labor union for preferential treatment did not require discharge of employees for joining other union. *Id.*

4. *Findings. Conclusiveness.* Provision of Act that findings supported by evidence shall be conclusive, must be scrupulously obeyed by courts. *Labor Board v. Waterman S. S. Corp.*, 206.

5. *Findings. Evidence.* Substantial evidence supported findings of Board: that expiration of shipping articles did not terminate employment relationship with steamship company; that employer dismissed employees because of affiliation with particular union; and that employer interfered, by discrimination in issuance of ships' passes, with employees' selection of union. *Id.*

6. *Id.* Finding that particular union was choice of majority of employees, at time employer was refusing to bargain with it, sustained by substantial evidence. *National Licorice Co. v. Labor Board*, 350.

7. *Validity of Orders. Authority of Board* to order employer not to enforce contracts with employees which violated Act; employees not indispensable parties; rights of employees to adjudication on contracts not foreclosed; jurisdiction of violations not charged but which are continuations of others that are; provisions of order modified. *National Licorice Co. v. Labor Board*, 350; see also *American Mfg. Co. v. Labor Board*, 629.

8. *Enforcement of Orders. Contempt.* Authority to apply to Circuit Court of Appeals to have employer adjudged in contempt

LABOR RELATIONS ACT.—Continued.

of decree is in Board exclusively; labor organization, though it filed charges, unauthorized. *Amalgamated Workers v. Consolidated Edison Co.*, 261.

LACHES. See **Limitations**, 2-3.

LAND. See **Real Property**.

LARAMIE RIVER. See **Waters**, 1

LEASE. See **Taxation**, II, 1.

LIBERTY. See **Constitutional Law**, IV, (B), 1.

LICENSE. See **Antitrust Acts**; **Communications Act**, 2-5.

LIENS. See **Bankruptcy**, 1-3.

LIMITATIONS. See **Employers' Liability Act**; **Jurisdiction**, I, 4, 13; II, 5; **Taxation**, II, 8.

1. *Application* of local statutes of limitations to equity suits in federal court. *Russell v. Todd*, 280.

2. *Id.* Where suit in federal court is exclusively in equity, not exercised in aid of legal right, and no state statute bars equitable remedy in like cases, laches controls. *Id.*

3. *Id.* Laches, not limitations, controlled suit in federal court in New York to enforce shareholders liability under Farm Loan Act; three year limitation of § 49 of N. Y. Civil Practice Act inapplicable. *Id.*

4. *Amendments.* State court erred in disallowing amendment setting up cause of action under Employers' Liability Act. *McCabe v. Boston Terminal Co.*, 624.

LIQUIDATED DAMAGES. See **Damages**.

LOCUS IN QUO. See **Jurisdiction**, II, 17.

LONGSHOREMEN'S ACT. See **Constitutional Law**, I, 2; **Workmen's Compensation**, 1-2.

LOSSES. See **Taxation**, II, 6-7.

MAILS. See **Bonds**.

MANDAMUS.

Propriety of Writ. Court of Appeals, in reversing for error of law Communications Commission's denial of construction permit, could not bar Commission from reconsidering application with subsequent applications on comparative basis. *Communications Comm'n v. Pottsville Co.*, 134.

MANDATE. See **Mandamus.**

Effect of Mandate. Lower court's interpretation of own mandate not binding here. *Communications Comm'n v. Pottsville Broadcasting Co.*, 134.

MASTER.

Appointment of Special Master. *Wisconsin v. Illinois*, 569, 636.

MENTAL DEFECTIVES. See **Constitutional Law**, IV, (B), 1; **Jurisdiction**, II, 6.**MERGER.** See **Taxation**, II, 7.**MONEY.** See **Banks**, 6.**MONOPOLY.** See **Antitrust Acts.****MOTION TO DISMISS.** See **Procedure**, 2.**MOTION TO QUASH.** See **Jurisdiction**, III, 1.**MOTOR CARRIER ACT.**

1. *Construction.* Authority of Interstate Commerce Commission and of States with respect to regulation of sizes and weights of vehicles. *Maurer v. Hamilton*, 598.

2. *Id.* Act did not deprive State of power to prohibit "car over cab" operation of interstate motor carriers. *Id.*

3. *Id.* Meaning of phrase "operation and equipment" in § 204. *Id.*

MOTOR VEHICLES. See **Constitutional Law**, II, 3-4; IV, (B), 2; **Motor Carrier Act**, 1-3.**MURDER.**

Use of compulsory confession voided conviction. *Chambers v. Florida*, 227.

NATIONAL BANK ACT. See **Banks**, 1-6, 8; **Jurisdiction**, I, 7.**NATIONAL BANKS.** See **Banks**, 1-6, 8-10; **Jurisdiction**, I, 7.**NAVIGATION.** See **Eminent Domain.****NEGLIGENCE.** See **Damages.****NEW YORK CIVIL PRACTICE ACT.**

Suit in federal court to enforce shareholders liability under Farm Loan Act not barred by three year limitations under § 49. *Russell v. Todd*, 280.

NOTICE AND HEARING. See **Constitutional Law**, IV, (B), 11.**OBSOLESCENCE.** See **Taxation**, II, 7.**OFFICERS.** See **Banks**, 1-2.

OIL AND GAS. See **Bankruptcy**, 5.

OPINIONS.

Amendment of. See *Morgan v. Commissioner*, 626; *Communications Commission v. Sanders Brothers Station*, 642.

OWNERSHIP. See **Bankruptcy**, 5; **Constitutional Law**, IV, (B), 8; **Taxation**, II, 4.

PARTIES. See **Bonds**.

1. As to who is "person aggrieved" entitled to appeal under Communications Act, see *Commission v. Sanders Bros. Station*, 470.

2. As to who are "defendants" within Act of April 26, 1906, see *U. S. v. U. S. Fidelity & G. Co.*, 506.

3. Where judgment entered prior to effective date of Rules of Civil Procedure, question as to parties governed by Conformity Act. *U. S. v. U. S. Fidelity Co.*, 506.

4. *Necessary Parties. Citation.* Circuit Court of Appeals should grant motion for citation to bring in necessary party, not dismiss appeal. *Miller v. Hatfield*, 1.

5. *Necessary Parties. Who Are.* Employees with whom employer had contracts which violated Labor Relations Act not indispensable parties to proceeding wherein Board ordered employer not to enforce contracts. *National Licorice Co. v. Labor Board*, 350.

6. *Id.* Certificate holders not necessary parties in suit against commissioners of drainage district to release lien of drainage taxes. *Kersh Lake Dist. v. Johnson*, 485.

7. *Proper Parties.* Licensee of rival station as "party aggrieved" entitled to appeal from order of Communications Commission granting construction permit. *Communications Comm'n v. Sanders Radio Station*, 470.

8. *Intervention.* Motion of Commonwealth of Virginia for leave to intervene denied, with permission to file brief and participate in oral argument as *amicus curiae*. *U. S. v. Appalachian Electric Power Co.*, 636.

PATENTS FOR INVENTIONS. See **Antitrust Acts**.

License. Conditions. Patentee may not enlarge monopoly by attaching condition to license; use of jobber licensing system to control price of fuel containing patented fluid violated Sherman Act. *Ethyl Gasoline Corp. v. U. S.*, 436.

PAYMENT. See **Constitutional Law**, III, 3.

PENALTIES. See **Puerto Rico**, 2.

PERMIT. See **Communications Act**, 2-5.

PERSONAL INJURIES. See **Bankruptcy**, 3.

PETROLEUM. See **Constitutional Law**, II, 10-12.

PLAGIARISM. See **Copyrights**.

PLEADING.

Sufficiency of Bill for preliminary injunction under Jud. Code § 266 to restrain enforcement of state statute; whether bill sufficiently raised question of constitutional validity of statute may be tested by motion to dismiss. *Mayo v. Canning Co.*, 310.

PLEDGE. See **Banks**, 3-6.

POSTMASTERS. See **Bonds**.

POSTOFFICE. See **Bonds**.

Applicability of safety provisions of state labor law to construction of postoffice on site acquired by United States. *Stewart & Co. v. Sadrakula*, 94.

POWER OF APPOINTMENT. See **Constitutional Law**, IV, (B), 8; IV, (C), 7; **Taxation**, II, 9; III, 8.

PREFERENCE. See **Bankruptcy**, 1, 3; **Constitutional Law**, I, 4; III, 2; IV, (B), 5.

PRICE FIXING. See **Antitrust Acts**; **Constitutional Law**, IV, (B), 4.

PRIORITY. See **Bankruptcy**, 3; **Constitutional Law**, I, 4; **Receivers**, 3.

PRIVATE ACTS. See **Constitutional Law**, I, 1.

PROCEDURE.

1. As to procedure before Communications Commission, and authority of Commission in respect thereof, see *Communications Comm'n v. Pottsville Broadcasting Co.*, 134.

2. *Three Judge Court.* Proceeding under Jud. Code § 266; scope of issues; motion to dismiss. *Mayo v. Canning Co.*, 310.

3. *Appeal* here is from state court whose judgment highest state court refused to review. *Bell Tel. Co. v. Pennsylvania Comm'n*, 30.

4. *Necessary Parties.* *Citation.* Circuit Court of Appeals should grant motion for citation to bring in necessary party, not dismiss appeal. *Miller v. Hatfield*, 1.

5. *Remand.* *Directions.* District Court directed to allow claim in accordance with statute. *Carpenter v. Wabash Ry. Co.*, 23.

PROCEDURE.—Continued.

6. *Rules of Civil Procedure.* Requirements of § 52 (a) as to findings of fact. *Mayo v. Canning Co.*, 310.

7. *Id. Conformity Act.* Where judgment entered prior to effective date of Rules of Civil Procedure, question as to parties governed by Conformity Act. *U. S. v. U. S. Fidelity Co.*, 506.

PROCESS.

Foreign Corporation. Consent to Suit. Designation of agent for service of process as consent to be sued in federal court of State. *Oklahoma Packing Co. v. Oklahoma Gas Co.*, 4.

PROMISSORY NOTES. See **Receivers**, 1-2; **Taxation**, II, 6.

PSYCOPATHIC PERSONALITY. See **Constitutional Law**, IV, (B), 1.

PUBLIC CONTRACTOR.

1. *Liability.* Public contractor not liable for damage to private property incident to authorized navigation improvement. *Yearsley v. Ross Construction Co.*, 18.

2. *Id.* Contractor constructing postoffice not immune as government instrumentality. *Stewart & Co. v. Sadrakula*, 94.

PUBLIC INTEREST. See **Communications Act**, 2.

PUBLIC MONEY. See **Banks**, 6.

PUBLIC OFFICERS. See **Bonds**.

PUBLIC UTILITIES. See **Constitutional Law**, IV, (B), 3, 6; **Telephone & Telegraph Companies**, 1.

PUERTO RICO.

1. *Laws. Enforcement. Jurisdiction.* Provision of § 39 of Organic Act restricting land holdings by agricultural corporations enforceable by *quo warranto* proceedings as authorized by local legislature. *Puerto Rico v. Rubert Co.*, 543.

2. *Id.* Section 39 of Organic Act not "law of United States" within Jud. Code § 256 vesting in United States courts exclusive jurisdiction of suits for penalties and forfeitures incurred under such laws. *Id.*

QUO WARRANTO. See **Puerto Rico**, 1.

RADIO. See **Communications Act**, 1-5.

RAILROADS. See **Constitutional Law**, IV, (B), 6; IV, (C), 4-6; **Taxation**, III, 4-6.

RATES. See **Constitutional Law**, II, 2; IV, (B), 3; IV, (D), 1.

REAL PROPERTY. See **Bankruptcy**, 5.

Enforcement of restrictions as to amount of land agricultural corporation may own in Puerto Rico. *Puerto Rico v. Rubert Co.*, 543.

RECEIVERS.

1. *Suits by Receiver.* Liability of director on note given as substitute for stock illegally purchased and retained by national bank. *Deitrick v. Greaney*, 190.

2. *Id.* That bank's officers were participants in transaction, or that creditors were not deceived or specifically injured, as defense. *Id.*

3. *Claims. Priority of Payment.* Validity and application of statute giving priority to claim of railroad employee for personal injuries. *Carpenter v. Wabash Ry. Co.*, 23.

REHEARING.

Procedure on rehearing. *White v. Texas*, 641.

REMAINDER. See **Taxation**, II, 4-5, 9-10.

REMAND. See **Jurisdiction**, II, 6, 11, 25.

REORGANIZATION. See **Bankruptcy**, 4-5.

RESCISSION. See **Banks**, 4.

RES JUDICATA. See **Judgments**, 1-7; **Jurisdiction**, II, 22.

RESTRAINT OF TRADE. See **Antitrust Acts**.

RETROSPECTIVE LAWS. See **Constitutional Law**, I, 1, 4; III, 1-2; IV, (B), 7; IV, (C), 7; **Taxation**, I.

RIGHT OF WAY. See **Bankruptcy**.

RULES OF CIVIL PROCEDURE. See **Parties**, 3.

1. Requirements of § 52 (a) as to findings of fact. *Mayo v. Canning Co.*, 310.

2. Application of Rule 53 (b); reference to Master. *McCullough v. Cosgrave*, 634.

RULES OF COURT.

1. *Amendment* of Rule 41 concerning review on certiorari of judgments of Court of Claims. P. 701.

2. *Oral Argument.* Minority stockholders of corporation which is party, denied leave to appear and present oral argument. *U. S. v. Northern Pacific Ry. Co.*, 626.

RULES OF DECISION ACT.

Scope. Application. Suits in equity; local statutes of limitations. *Russell v. Todd*, 280.

SAFETY.

1. Applicability of safety provisions of state labor law to construction of postoffice on federal site. *Stewart & Co. v. Sadrakula*, 94.

2. Validity of state statute prohibiting "car over cab" operation of motor carriers. *Maurer v. Hamilton*, 598.

SALES TAX. See **Constitutional Law**, II, 5-7, 12; **Taxation**, 111, 1-2.

SET OFF. See **Jurisdiction**, I, 3.

SHERMAN ACT. See **Antitrust Acts**.

SHIPS STORES. See **Constitutional Law**, II, 10-11.

SIXTEENTH AMENDMENT. See **Constitutional Law**, V.

SIZE. See **Motor Carrier Act**, 1.

SOVEREIGN IMMUNITY. See **Constitutional Law**, I, 5-7.

SPECIAL ASSESSMENTS. See **Constitutional Law**, IV, (B), 11.

STARE DECISIS.

Application of doctrine. *Helvering v. Hallock*, 106.

STATES. See **Waters**, 1-2.

STATUTES. See **Constitutional Law**; **Jurisdiction**.

1. *Validity.* Private Acts of Congress. *Paramino Lumber Co. v. Marshall*, 370.

2. *Validity.* Vagueness. *Minnesota v. Probate Court*, 270.

3. *Id.* Procedural objections based on possible applications not passed on by state court, premature. *Minnesota v. Probate Court*, 270.

4. *Id.* Retrospective operation. *Illinois Central R. Co. v. Minnesota*, 157.

5. *Construction.* Application of legislation to case pending in appellate court at time of enactment. *Carpenter v. Wabash Ry. Co.*, 23.

6. *Id.* Applicability of New York Labor Law to construction of postoffice on site acquired by United States. *Stewart & Co. v. Sadrakula*, 94.

STATUTES.—Continued.

7. *Administrative Construction.* Reënactment without change as adoption of administrative construction, *Morgan v. Commissioner*, 78.

8. *Id.* Effect of non-action by Congress. *Helvering v. Hallock*, 106.

9. *Stare Decisis.* Effect of doctrine on reëxamination of judicial construction of statute. *Helvering v. Hallock*, 106.

10. *Particular Words.* Meaning of "crew." *South Chicago Co. v. Bassett*, 251.

11. *Id.* Meaning of "include." *Minnesota v. Probate Court*, 270.

12. *Id.* Scope of "sue and be sued." *F. H. A. v. Burr*, 242.

13. *Id.* Meaning of "law of the United States." *Puerto Rico v. Rubert Co.*, 543.

STEAMSHIP COMPANIES. See *Labor Relations Act*, 2, 5.

STOCK. See *Banks*, 1, 9; *Farm Loan Act*.

SUBPOENA DUCES TECUM. See *Jurisdiction*, III, 1.

SURETIES. See *Bonds*; *Taxation*, II, 6.

TARIFF ACTS. See *Customs Duties*.

TAXATION. See *Constitutional Law*, I, 3; II, 4-10; IV, (A); IV, (B), 5-8; IV, (C), 2-7; IV, (D), 1.

I. In General.

II. Federal Taxation.

III. State Taxation.

I. In General.

Retroactivity. Validity of recomputation. *Illinois Central R. Co. v. Minnesota*, 157.

II. Federal Taxation.

1. *Income Tax. Gain.* Building erected by lessee as income of lessor in year of repossession. *Helvering v. Bruun*, 461; see also, *Helvering v. Wood*, 637; *Helvering v. Center Investment Co.*, 639.

2. *Id.* Consideration of March 1, 1913 valuation. See *Montrose Cemetery Co. v. Commissioner*, 622.

3. *Id. Alimony.* Distribution to wife from alimony trust as taxable income of husband. *Helvering v. Fitch*, 149.

4. *Id. Trust Income.* When trust income taxable to grantor; grantor as "owner" within § 22 (a) of 1934 Act; how determined; effect of § 166. *Helvering v. Clifford*, 331.

TAXATION.—Continued.

5. *Id.* *Short Term Trust.* Section 166 of 1934 Act inapplicable in absence of power in grantor to revest, though trust be short term and corpus reverts to him. *Helvering v. Wood*, 344.

6. *Id.* *Deductions.* Payment in discharge of liability to bank on guaranty, made by substitution of new note, not deductible as loss. *Helvering v. Price*, 409.

7. *Id.* *Deductions. Obsolescence.* Elimination of functionally adequate but duplicate plant acquired in merger, not basis of deduction for obsolescence. *Real Estate Title Co. v. U. S.*, 13.

8. *Assessment. Limitations.* Fiduciary return as one making two-year limitation of § 275 (a) of 1935 Act applicable. *German-town Trust Co. v. Commissioner*, 304.

9. *Estate Tax. What Property Includible.* Property passing under power of appointment; power of appointment as "general" within Revenue Act of 1926; characterization as "special" by local law not controlling. *Morgan v. Commissioner*, 78.

10. *Id.* Transfer as one "intended to take effect in possession or enjoyment at or after death" of grantor; construction and application of § 302 (c) of Revenue Act of 1926. *Helvering v. Hallock*, 106.

III. State Taxation.

1. *Foreign Commerce.* New York City tax on sales to vessels engaged in foreign commerce of fuel oil manufactured from imported crude petroleum in bond, invalid as infringement of Congressional regulation of the commerce. *McGoldrick v. Gulf Oil Corp.*, 414.

2. *Interstate Commerce.* Validity of New York City tax on sales for consumption, and of requirement that seller collect tax, as applied to goods delivered after movement in interstate commerce. *McGoldrick v. Berwind-White Co.*, 33. *McGoldrick v. Felt & Tarrant Mfg. Co.*, 70; *McGoldrick v. Compagnie Generale*, 430.

3. *Id.* *Buses.* Tax on fuel carried by bus for interstate travel, invalid. *McCarroll v. Dixie Greyhound Lines*, 176.

4. *Id.* *Railroads.* Validity of formula for taxing earnings from interchange of freight cars. *Illinois Central R. Co. v. Minnesota*, 157.

5. *Id.* Validity of formula as affected by fact that railroad with little trackage must pay tax though others with extensive trackage may pay none. *Id.*

TAXATION.—Continued.

6. *Id.* Validity of formula as affected by fact that it does not reach railroads not owning or operating lines in State. *Id.*

7. *Deposits Tax. Discrimination.* State tax on deposits in out-of-state banks at higher rate than on deposits in banks within State, valid. *Madden v. Kentucky*, 83.

8. *Estate Tax.* New York statute requiring inclusion of property in respect of which the decedent exercised after 1930 a limited power of appointment created prior thereto, sustained. *Whitney v. State Tax Comm'n*, 530.

TAX EXEMPT SECURITIES. See **Banks**, 9-10.

TELEPHONE AND TELEGRAPH COMPANIES.

1. *Intrastate Rates.* Competency of state authority to establish. *Bell Tel. Co. v. Pennsylvania Comm'n*, 30.

2. *Liability. Breach of Contract.* Provisions of contract limiting liability for negligence fixed maximum recovery, not liquidated damages. *Western Union Co. v. Nester*, 582.

THREE JUDGE COURT. See **Jurisdiction**, IV, 4-7.

TITLE. See **Bankruptcy**, 5.

TRACKAGE. See **Constitutional Law**, IV, (C), 5.

TRADE. See **Constitutional Law**, IV, (D), 2.

TRUSTS. See **Taxation**, II, 3-5.

UNIONS. See **Labor Relations Act**.

UNITED STATES. See **Banks**, 6; **Garnishment**, 1-2.

1. *Suits Against.* May be brought only by consent given, and in courts designated, by statute. *U. S. v. Shaw*, 495; *U. S. v. U. S. Fidelity & G. Co.*, 506.

2 *Id.* Cross-claim against United States; when and to what extent allowable. *Id.*

3. *Id.* Immunity not waived by failure to object to jurisdiction or to appeal from judgment. *U. S. v. U. S. Fidelity & G. Co.*, 506.

4. *Id.* Immunity of United States in state court from cross-claim in excess of set-off not waived by its having taken over assets and assumed liabilities of Fleet Corporation. *U. S. v. Shaw*, 495.

5. *Id. Bonds.* Private user of mails can not sue on postmaster's bond without consent of United States. *U. S. v. National Surety Corp.*, 165.

UNITED STATES.—Continued.

6. *Property. Jurisdiction.* Application of safety regulation in New York labor law to construction of postoffice on site ceded to United States; application as affected by increased cost of construction. *Stewart & Co. v. Sadrakula*, 94.

7. *Agents.* Contractor constructing postoffice not instrumentality of federal government. *Id.*

8. *Liability of Agent* for damage to private land incident to authorized navigation improvement. *Yearsley v. Ross Construction Co.*, 18.

VENUE.

1. *Federal Courts. Districts.* Foreign corporation's designation under state law of agent on whom process could be served was consent to be sued in federal courts of that State on cause of action arising there. *Oklahoma Packing Co. v. Oklahoma Gas Co.*, 4.

2. Venue for review of Board of Tax Appeals; return filed by taxpayer as one governing venue. *Germantown Trust Co. v. Commissioner*, 304.

VESSELS. See **Constitutional Law**, II, 12; **Labor Relations Act**, 2-5.

WAIVER. See **Jurisdiction**, I, 3; VII; **Venue**, 1.

1. *Immunity from Suit.* Waiver by Congress of immunity from suit in case of federal agencies construed liberally. *Federal Housing Administration v. Burr*, 242; *U. S. v. Shaw*, 495.

2. *Id.* Immunity of United States and Indian Nations from suit not waived by official failure to object to jurisdiction or to appeal from judgment. *U. S. v. U. S. Fidelity & G. Co.*, 506.

3. *Id.* Immunity from cross-claim in state court in excess of set-off not waived by United States. *U. S. v. Shaw*, 495.

WATERS.

1. *Allocation* between Wyoming and Colorado of waters of Laramie River; interpretation of prior decree; that Wyoming not injured no defense to Colorado for contempt of decree; circumstances in extenuation; Colorado accountable for failure in future to keep diversions within limits fixed by decree. *Wyoming v. Colorado*, 572.

2. *Prior Decree.* Special master appointed to inquire and report as to condition of Illinois Waterway, etc. *Wisconsin v. Illinois*, 569, 636.

WEIGHT. See **Motor Carrier Act**, 1.

WILLS. See **Constitutional Law**, IV, (B), 8.

WORKMEN'S COMPENSATION.

1. *Longshoremen's and Harbor Workers' Act. Coverage.* Employee as excepted "member of crew"; finding by deputy commissioner, sustained by evidence, conclusive; evidence sustained finding that employee was not member of crew. *South Chicago Co. v. Bassett*, 251.

2. *Id. Award.* Validity of Act of Congress authorizing Employees' Compensation Commission to review award which had become final. *Paramino Lumber Co. v. Marshall*, 370.

